

ID: CCA_2009090211263332

Number: **200941029**

Office:

Release Date: 10/9/2009

UILC: 7503.00-00

From:

Sent: Wednesday, September 02, 2009 11:26:46 AM

To:

Cc:

Subject: RE: Quick Question

Thanks. Since the last day to perform the act required by the Code falls on a Saturday, under section 7503 the taxpayer has until the next succeeding day which is not a Saturday, Sunday or legal holiday, which in your case is Monday the 17th.